

Exhibit D

HARTMAN & HARTMAN
a Professional Corporation

510 West Plumb Lane, Suite B

Reno, Nevada 89509

Telephone: (775) 324-2800

Telecopier: (775) 324-1818

June 24, 2015

STATEMENT OF ACCOUNT THROUGH May 31, 2015

Invoice #: 6873

Jeri Coppa-Knudson, Trustee
 PMB 62
 3495 Lakeside Drive
 Reno, Nevada 89509

File #:11049010 Thomas, Anthony and Wendi - LITIGATION

LEGAL SERVICES THROUGH May 31, 2015

10/30/14	JLH	E-mail from Maureen Harrington with various Thomas related documents. Telephone conference with Maureen Harrington to discuss the settlement proposal.	0.40	\$170.00
11/10/14	JLH	E-mail to R. Olson re: the conclusion that the stay does not apply to an insurance matter citing Parker v. Bain.	0.10	\$42.50
11/12/14	JLH	Review the schedules and SOFA in both the AT Emerald case and in the Thomas case for prior disclosures. E-mail exchange with Jeri Coppa-Knudson on the Greenfield lawsuit filed by Thomas, the settlement proposal and the underlying fact pattern in which Thomas purportedly signed an engagement letter with an evergreen retainer provision and then took the position that it was a flat fee case. Discussed the nuisance settlement proposal. Reviewed the prior papers filed in the case by McGrane for relief to be able to proceed with an	2.50	\$1,062.50

arbitration on the same matter/malpractice claim against McGrane. E-mails to Maureen Harrington and Stefanie Sharp re: same. E-mail to trustee re: the insurance issue related to allegedly missing emeralds when there was a fire in Thomas' house.

JLH	Lengthy e-mail from Stefanie Sharp with attachments re: the McGrane orders previously obtained related to the arbitration proceeding in California.	0.40	\$170.00
JLH	Telephone call from R. Olson re: whether the automatic stay applies in certain appeal litigation involving Thomas as appellant. Follow up e-mail to Olson discussing the Parker v. Bain analysis, advising the trustee does not intend to participate.	0.40	\$170.00
11/18/14	JLH E-mail exchange with Stefanie Sharp re: the AAA arbitration involving Thomas and McGrane and Thomas' contentions that he has counterclaims against McGrane.	0.30	\$127.50
11/24/14	JLH Work on the proposed motion to approve compromise in the Greenfield, McGrane matter.	1.20	\$510.00
12/01/14	JLH E-mail from Maureen Harrington re: Thomas' efforts to proceed with malpractice claims against McGrane. Respond re: same.	0.20	\$85.00
	JLH Review the e-mail enclosures from Maureen Harrington including copy of the complaint Thomas filed against Greenfield, Trepel and related matters.	0.60	\$255.00
12/02/14	JLH Telephone conference with Maureen Harrington on the settlement offer and the motion to approve the compromise.	0.30	\$127.50
	JLH E-mail from Stefanie Sharp re: her client McGrane and the claims Thomas filed against him, copies of the complaint in Superior Court in Santa Clara and related papers. Review the same in connection with the settlement proposal from Maureen Harrington. Read the section 523(a)(6) complaint filed by McGrane against Thomas.	0.80	\$340.00
12/03/14	JLH Telephone discussion with Maureen Harrington re: the settlement offer and request that she provide the	2.00	\$850.00

history/narrative for the Rule 9019 motion as it relates to the claims by Thomas against Trepel et al. Review the documentation and the disclosures, or lack of disclosure regarding the California litigation Thomas filed against Trepel, McGrane and their firm. Review the docket for the past papers filed by Stefanie Sharp on behalf of McGrane and stipulation for relief from stay, followed by motion for relief from stay after the AAA personnel refused to recognize the stipulated order. Letter to Stefanie Sharp setting forth the history of the case and the fact that the chapter 7 trustee is bound by stipulation and the subsequent motion and order. Telephone conference with Tim Lukas re: the appraisal of the emerald located in Florida.

12/08/14	JLH	Discussion with Jeri Coppa-Knudson about the recent activities by Thomas. E-mail from Maureen Harrington. Read the proposed settlement agreement and release. Return with comments.	1.00	\$425.00
12/30/14	JLH	Continue work on draft motion to approve compromise. Review Suter, Mickey Thompson and cases on judicial estoppel. Forward to Maureen Harrington and Stefanie Sharp for review and comment.	4.00	\$1,700.00
01/05/15	JLH	Review the proof of claim filed by the Beach Living Trust and compared the perfection date in Nevada against the petition date. LEXIS UCC search in Nevada and Florida. E-mail to Tim Lukas requesting his client's position on a sale free and clear of liens.	1.00	\$425.00
01/08/15	JLH	Telephone conference with Dawna Ciluffo, counsel for Conetto, re: litigation pending in Santa Clara and a possible other emerald being held in the Santa Clara County sheriff's office. E-mail to Trustee Coppa-Knudson re: same and how to proceed.	1.00	\$425.00
02/23/15	JLH	Documents from Tony Thomas requesting a continuance of the hearing on the motion to approve the compromise with the Greenfield firm. Read and forward to trustee. Forward to Maureen Harrington and Stefanie Sharp.	0.50	\$212.50
02/24/15	JLH	Review the papers filed by Tony Thomas. E-mails to Maureen Harrington and to Stefanie Sharp.	0.20	\$85.00

02/25/15	JLH	Prepare for and attend the Thomas hearing, extended into the afternoon calendar. Court approved sale of claim to Greenfield for \$6,000 over the objection of Thomas.	3.50	\$1,487.50
03/06/15	JLH	Meeting with Jeri Coppa-Knudson about liquidating the gems and the compromise with Greenfield.	0.60	\$255.00
03/23/15	JLH	Read the memo from Tim Lukas on the potential fraudulent transfers against KenMark Ventures and others. Forward to Jeri Coppa-Knudson for review and comment. E-mail to Bill Cossitt and Kristine Kinne re: the initial papers provided by Thomas and AT at the initial debtor interviews conducted by the U. S. Trustee. E-mail to Tim Lukas with question re: the memo.	0.70	\$297.50
	JLH	Work on order approving compromise.	1.00	\$425.00
03/30/15	JLH	Draft and finalize the order approving the compromise with Greenfield. E-mail to Maureen Harrington, Stefanie Sharp and Tony Thomas. E-mail from Maureen Harrington with additional information and approval. E-mail from Stefanie Sharp re: approval. Send revised draft to Tony Thomas.	0.70	\$297.50
04/06/15	JLH	E-mail from Tony Thomas on his objection to the proposed order. E-mail to Maureen Harrington re: the AAA issue and whether it matters. Make revisions to the language in the order relating to the Sugarman & Co. retainer paid by Greenfield from Thomas' retainer.	0.20	\$85.00
	JLH	Review memo from Tim Lukas re: possible voidable transfers in January of 2013. Prepare document subpoenas for Wells Fargo for three separate accounts, two for Thomas and one for AT Emerald for December 12, January and February 2013. Work on locating information for service of process on Wells Fargo.	1.50	\$637.50
04/07/15	JLH	Telephone conferences and e-mails with parties on the Thomas objection to the form of order approving the compromise.	0.20	\$85.00

04/13/15	JLH	Make revisions to the order approving the Greenfield compromise and circulate for signature.	0.30	\$127.50
	JLH	Work on the motion for turnover for the Santa Clara sheriff on the second stone.	1.70	\$722.50
04/14/15	JLH	E-mail exchange with Anthony Thomas re: the changes to the order approving the compromise with the Greenfield firm. Obtain signature approval from Maureen Harrington, Stefanie Sharp and arrange for the order to be uploaded.	0.30	\$127.50
05/20/15	JLH	Review the return of the subpoenaed documents from Wells Fargo on the Thomas bank accounts.	0.30	\$127.50
05/28/15	JLH	Wells Fargo response to subpoena on AT Emerald case. Forward cancelled check to Tim Lukas re: likely fraudulent transfer action against Kenmark based upon theory that AT Emerald was never a judgment debtor of Kenmark.	0.50	\$212.50
05/29/15	JLH	E-mail exchanges with Tim Lukas re: the potential voidable transfer to Kenmark Ventures and objection to the proof of claim in the AT Emerald case.	0.10	\$42.50
		TOTAL HOURS	28.50	
		TOTAL FEES		\$12,112.50
		TOTAL AMOUNT DUE THIS STATEMENT		\$12,112.50

SUMMARY OF FEES	HOURS	RATE	AMOUNT
Jeffrey L. Hartman	28.50	\$425.00	\$12,112.50

PREVIOUS BALANCE	\$0.00
PREVIOUS PAYMENTS	\$0.00
TOTAL AMOUNT DUE THIS STATEMENT	\$12,112.50
NEW BALANCE	\$12,112.50

Payments Received After "Account Through" Date Will Be Reflected On Next Statement.

Statement Amount Is Due Upon Receipt. Any Balance Not Paid Within Thirty Days Of Statement Date, Will Be Charged Interest At The Rate Of 12% Per Annum.

Please Make Checks Payable To: HARTMAN & HARTMAN (EIN 88-0461897)

510 West Plumb Lane, Suite B, Reno, Nevada 89509

Thank You